Employee	Service For You	Reporting Method
TRS Plan 1 Member	Substitute teaching only	Quarterly report
	Substitute teaching + less than full-time contract	Monthly transmittal (Report all days)
	Substitute teaching + full-time contract	Monthly transmittal (Report all days)
	Full-time contract only	Monthly transmittal
	Less than full-time contract only	Monthly transmittal
TRS Plan 1 Former (Withdrawn) Member	Substitute teaching only	Quarterly report
	Substitute teaching + less than full-time contract	Quarterly report (Report all days)
	Substitute teaching + full-time contract	Monthly transmittal (Report all days)
	Full-time contract only	Monthly transmittal
	Less than full-time contract only	Quarterly report (Optional **)
TRS Plan 2 or TRS Plan 3 Member	Substitute teaching only	Quarterly report
	Substitute teaching + TRS ineligible position *	Quarterly report (Report all hours)
	Substitute teaching + TRS eligible position *	Monthly transmittal (Report all hours)
	TRS eligible position * only	Monthly transmittal
	TRS ineligible position * only	Quarterly report (Optional **)
PERS Plan 1 or SERS Plan 2 or Plan 3 Member	Substitute teaching + PERS/SERS eligible position	Monthly transmittal (Report all hours under PERS)
	Substitute teaching + PERS/SERS ineligible position	Quarterly report (Report all hours)

* The TRS eligible or ineligible position must be a contracted position.
** If you know the employee *does not* work for any other employer, the quarterly report is optional.